

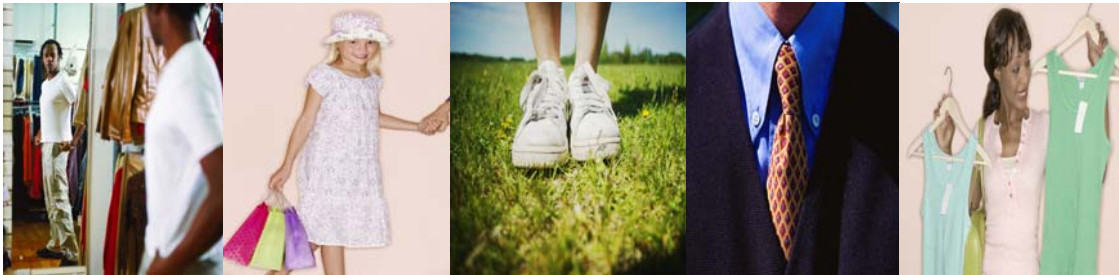


Tennessee's 2008 Sales Tax Holiday

www.tntaxholiday.com

Sales Tax Holidays begin on the first Friday in August each year at 12:01 a.m. and end at 11:59 p.m. the following Sunday.

Clothing (\$100 or less per item)



Examples of tax-free items during the holiday include:

- Belts
- Caps
- Coats
- Dresses
- Gloves
- Hats
- Hosiery
- Jackets
- Jeans
- Neckties
- Pants
- Scarves
- School Uniforms
- Shirts
- Shoes
- Socks
- Sneakers
- Underwear

During the holiday, **clothing with a purchase price of \$100 or less per item** is exempt from sales tax. Clothing items costing more than \$100 or any clothing purchased for use by a trade or business is **not** exempt from tax. Items that are normally sold together, such as shoes, may not be split to achieve the \$100 threshold. Additionally, there is no requirement that purchases be made only for students. If an item is tax exempt, **anyone may make the purchase tax-free**.

Exempt clothing is defined as human wearing apparel for general use. It does not include accessories such as jewelry or bags or sports and recreational equipment like baseball gloves.

For layaway sales, qualified clothing is exempt when final payments are made by customers on items previously placed on layaway. When customers put clothing items on layaway during the holiday period, they will also be tax-exempt when final payment and delivery is made after the exemption period.

For more information, please contact the Tennessee Department of Revenue online at www.tntaxholiday.com or at www.Tennessee.gov/Revenue.

E-mail: salestax.holiday@state.tn.us

Telephone: (800) 342-1003 7 a.m. – 5 p.m., CST, Monday through Friday